



3013 (02-09-04)

ANNUAL REPORT

OF

Name: EAU CLAIRE MUNICIPAL WATER UTILITY

Principal Office: 203 SOUTH FARWELL STREET
P.O. BOX 5089
EAU CLAIRE, WI 54701

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I THOMAS R. HOFF of _____
(Person responsible for accounts)

EAU CLAIRE MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/27/2001
(Date)

CUSTOMER SERVICES MANAGER

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: EAU CLAIRE MUNICIPAL WATER UTILITY

Utility Address: 203 SOUTH FARWELL STREET

P.O. BOX 5089

EAU CLAIRE, WI 54701

When was utility organized? 2/19/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR THOMAS R HOFF

Title: MANAGER OF CUSTOMER SERVICES

Office Address:

203 SOUTH FARWELL STREET

P.O. BOX 5148

EAU CLAIRE, WI 54702

Telephone: (715) 839 - 4748

Fax Number: (715) 839 - 3878

E-mail Address: TRHOFF@CI.EAU-CLAIRE.WI.US

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW KRAUSE & COMPANY, LLP
205 EAST GRAND AVENUE
EAU CLAIRE, WI 54701**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:** N/A**Date of most recent audit report:** 4/22/2000**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR BRIAN G AMUNDSON**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**
203 SOUTH FARWELL STREET
P.O. BOX 5148
EAU CLAIRE, WI 54702**Telephone:** (715) 839 - 4934**Fax Number:****E-mail Address:**

Name: MR DON T NORRELL**Title:** CITY MANAGER**Office Address:**
203 SOUTH FARWELL STREET
EAU CLAIRE, WI 54702**Telephone:** (715) 839 - 4902**Fax Number:****E-mail Address:**

Name: MS REBECCA K NOLAND**Title:** FINANCE DIRECTOR**Office Address:**
203 SOUTH FARWELL STREET
P.O. BOX 5148
EAU CLAIRE, WI 54702**Telephone:** (715) 839 - 6044**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR DON T NORRELL, CITY MANAGER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility,

IDENTIFICATION AND OWNERSHIP

as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,086,982	5,893,647	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,581,711	2,272,866	2
Depreciation Expense (403)	930,312	829,519	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,084,140	1,004,829	5
Total Operating Expenses	4,596,163	4,107,214	
Net Operating Income	1,490,819	1,786,433	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,490,819	1,786,433	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	5,610	11,475	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	343,782	383,036	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	349,392	394,511	
Total Income	1,840,211	2,180,944	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,840,211	2,180,944	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	506,954	532,165	14
Amortization of Debt Discount and Expense (428)	0	20,998	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	428,097	442,724	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	75,281	19
Total Interest Charges	935,051	920,606	
Net Income	905,160	1,260,338	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,636,756	12,376,418	20
Balance Transferred from Income (433)	905,160	1,260,338	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	14,541,916	13,636,756	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	322,211	5
INTEREST ON SPECIAL ASSESSMENTS	21,571	6
Total (Acct. 419):	343,782	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	18,449				18,449	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	4,097				4,097	3
Materials	6,635				6,635	4
Taxes					0	5
Other (list by major classes):						
CONTRACTUAL	2,107				2,107	6
Total costs and expenses	12,839	0	0	0	12,839	
Net income (or loss)	5,610	0	0	0	5,610	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	6,086,982	0	0	0	6,086,982	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	3,484				3,484	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	6,083,498	0	0	0	6,083,498	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	991,335		991,335	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	4,097		4,097	6
Other nonutility expenses			0	7
Water utility plant accounts	168,061		168,061	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,163,493	0	1,163,493	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	55,463,020	53,073,316	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,993,072	10,625,935	2
Net Utility Plant	44,469,948	42,447,381	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	44,469,948	42,447,381	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	804,623	831,705	8
Special Funds (125-128)	1,507,735	1,481,501	9
Total Other Property and Investments	2,312,358	2,313,206	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,181,500	3,642,454	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,144,214	1,076,892	15
Other Accounts Receivable (143)	40,150	29,888	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	22,287	22,287	17
Receivables from Municipality (145)	303,754	275,704	18
Materials and Supplies (151-163)	137,325	109,945	19
Prepayments (165)	8,110	7,801	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,792,766	5,120,397	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	0	
Total Assets and Other Debits	50,575,072	49,880,984	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	4,041,399	4,041,399	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	14,541,916	13,636,756	28
Total Proprietary Capital	18,583,315	17,678,155	
LONG-TERM DEBT			
Bonds (221-222)	9,115,000	9,590,000	29
Advances from Municipality (223)	5,618,223	5,831,642	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	14,733,223	15,421,642	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	336,986	538,664	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	480	200	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	123,066	127,962	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	460,532	666,826	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	16,798,002	16,114,361	49
Total Liabilities and Other Credits	50,575,072	49,880,984	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	54,104,252	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,358,768				7
Total Utility Plant	55,463,020	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	10,993,072	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	10,993,072	0	0	0	
Net Utility Plant	44,469,948	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	10,625,935				10,625,935	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	930,312				930,312	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	72,854				72,854	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	12,570				12,570	10
Other credits (specify):						11
					0	12
Total credits	1,015,736	0	0	0	1,015,736	13
Debits during year						14
Book cost of plant retired	591,935				591,935	15
Cost of removal	56,664				56,664	16
Other debits (specify):						17
					0	18
Total debits	648,599	0	0	0	648,599	19
Balance End of Year	10,993,072	0	0	0	10,993,072	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	22,287	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	22,287	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	137,325	109,945	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>137,325</u>	<u>109,945</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1984 REVENUE BONDS				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	4,041,399	1
Changes during year (explain):		
NONE		2
Balance end of year	4,041,399	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 REVENUE	06/01/1992	10/01/2012	6.18%	1,460,000	1
1993 REVENUE	05/01/1993	10/01/2013	5.26%	1,755,000	2
1995 REVENUE	11/01/1995	10/01/2012	5.10%	1,600,000	3
1996 REVENUE	09/01/1996	10/01/2010	5.29%	930,000	4
1997 REVENUE	08/01/1997	10/01/2016	5.27%	3,370,000	5
Total Bonds (Account 221):				9,115,000	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 9,115,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FOR CONSTRUCTION	03/01/1983	01/25/2017	7.25%	142,020	1
ADVANCE FOR CONSTRUCTION	01/01/1989	01/25/2019	7.50%	2,054,549	2
ADVANCE FOR 1987 STATE TRUST FUND	01/01/1988	03/15/2006	7.25%	3,421,654	3
Total for Account 223				5,618,223	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,084,140	2
Charged electric department expense		3
Charged sewer department expense	25,725	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,109,865	
Taxes paid during year:		
County, state and local taxes	1,026,345	6
Social Security taxes	76,151	7
PSC Remainder Assessment	7,369	8
Other (explain):		
NONE		9
Total payments and other debits	1,109,865	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1984 REFUNDING	0			0	2
1992 REVENUE	23,918	95,672	95,672	23,918	3
1993 REVENUE	24,325	96,053	97,300	23,078	4
1995 REVENUE	20,887	82,450	83,550	19,787	5
1996 REVENUE	12,950	50,925	51,800	12,075	6
1997 REVENUE	45,882	181,854	183,528	44,208	7
Subtotal	127,962	506,954	511,850	123,066	
Advances from Municipality (223)					
1983 ADVANCE	0	12,045	12,045	0	8
1987 ADVANCE	0	257,943	257,943	0	9
1989 ADVANCE	0	158,109	158,109	0	10
Subtotal	0	428,097	428,097	0	
Other Long-Term Debt (224)					
NONE	0			0	11
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	12
Subtotal	0	0	0	0	
Total	127,962	935,051	939,947	123,066	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	16,114,361	0	0	0	0	16,114,361	1
Add credits during year:							
For Services	29,017					29,017	2
For Mains	562,489					562,489	3
Other (specify):							
HYDRANTS	92,135					92,135	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	16,798,002	0	0	0	0	16,798,002	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,671,793					1,671,793	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS - NON CURRENT	356,847	2
SPECIAL ASSESSMENTS - DEFERRED	447,776	3
Total (Acct. 124):	804,623	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
REVENUE BONDS	50,000	5
Total (Acct. 126):	50,000	
Other Special Funds (128):		
REVENUE BONDS OPERATION & MAINTENANCE	223,000	6
REVENUE BONDS 92/93/95/96/97 P&I O&M	1,234,735	7
Total (Acct. 128):	1,457,735	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,144,214	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	1,144,214	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work	11,384	16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
PRESTO AIRSTRIPPER REIMBURSEMENT	26,282	17
PUBLIC FIRE PROTECTION - ALTOONA	2,484	18
Total (Acct. 143):	40,150	
Receivables from Municipality (145):		
CURRENT SPECIAL ASSESSMENTS ON ROLL	303,754	19
Total (Acct. 145):	303,754	
Prepayments (165):		
PSC REMAINDER ASSESSMENT	8,110	20
Total (Acct. 165):	8,110	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		27
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	51,495,172	0	0	0	51,495,172	1
Materials and Supplies	123,635	0	0	0	123,635	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	10,809,503	0	0	0	10,809,503	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	16,456,181	0	0	0	16,456,181	6
Other (specify):						
NONE					0	7
Average Net Rate Base	24,353,123	0	0	0	24,353,123	
Net Operating Income	1,490,819	0	0	0	1,490,819	8
Net Operating Income as a percent of						
Average Net Rate Base	6.12%	N/A	N/A	N/A	6.12%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	4,041,399	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	14,089,336	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	18,130,735	
Net Income		
Net Income	905,160	5
Percent Return on Proprietary Capital	4.99%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The Utility was granted a rate increase effective 2/1/2001. Please see File 1740-WR-107.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 16, 2001

Mr. Thomas R. Hoff, Manager of Customer Services
Eau Claire Municipal Water Utility
203 South Farwell Street
P.O. Box 5148
Eau Claire, WI 54702-0203

2000 Analytical Review DWCCA-1740-ELE

Dear Mr. Hoff:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. On page W-19, not all of the 6-inch and larger meters in use are reported tested. In the future, please test all meters in use 6-inches and larger annually. If they are not tested, please provide an explanation in the schedule footnote why they were not tested.
2. On page W-7, we note the utility plant is only reported in Eau Claire County. Please confirm that no utility plant is located in Chippewa County.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

response received 12/13/01, ele:

1. will test in 2001
 2. emailed them to allocate pte to Chippewa County in future.
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	5,929,138	1
Total Sales of Water	5,929,138	
Other Operating Revenues		
Forfeited Discounts (470)	56,988	2
Miscellaneous Service Revenues (471)	32,586	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	68,270	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	157,844	
Total Operating Revenues	6,086,982	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	73,956	8
Pumping Expenses (620-633)	670,848	9
Water Treatment Expenses (640-652)	406,762	10
Transmission and Distribution Expenses (660-678)	772,453	11
Customer Accounts Expenses (901-905)	208,546	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	449,146	14
Total Operation and Maintenance Expenses	2,581,711	
Other Operating Expenses		
Depreciation Expense (403)	930,312	15
Amortization Expense (404-407)		16
Taxes (408)	1,084,140	17
Total Other Operating Expenses	2,014,452	
Total Operating Expenses	4,596,163	
NET OPERATING INCOME	1,490,819	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	6	4,700	2,471	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	6	4,700	2,471	
Metered Sales to General Customers (461)				
Residential	20,254	1,198,843	2,756,402	4
Commercial	2,373	676,575	1,118,822	5
Industrial	105	700,216	702,939	6
Total Metered Sales to General Customers (461)	22,732	2,575,634	4,578,163	
Private Fire Protection Service (462)	177		36,796	7
Public Fire Protection Service (463)	22,767		994,826	8
Other Sales to Public Authorities (464)	181	216,808	316,882	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	45,863	2,797,142	5,929,138	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	994,826	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	994,826	
Forfeited Discounts (470):		
Customer late payment charges	56,988	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	56,988	
Miscellaneous Service Revenues (471):		
SERVICE INITIATIONS	32,586	7
Total Miscellaneous Service Revenues (471)	32,586	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	68,270	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	68,270	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	16,911	1
Operation Labor and Expenses (601)		2
Purchased Water (602)	2,620	3
Miscellaneous Expenses (603)	15,269	4
Rents (604)		5
Maintenance Supervision and Engineering (610)	14,894	6
Maintenance of Structures and Improvements (611)	22,915	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	1,347	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	73,956	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	13,525	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	293,949	17
Pumping Labor and Expenses (624)	138,336	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	47,087	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	17,422	22
Maintenance of Structures and Improvements (631)	71,351	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	89,178	25
Total Pumping Expenses	670,848	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	9,944	26
Chemicals (641)	103,589	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	161,739	28
Miscellaneous Expenses (643)	39,699	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	32,110	31
Maintenance of Structures and Improvements (651)	28,508	32
Maintenance of Water Treatment Equipment (652)	31,173	33
Total Water Treatment Expenses	406,762	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	816	35
Transmission and Distribution Lines Expenses (662)	122,145	36
Meter Expenses (663)	46,728	37
Customer Installations Expenses (664)	37,952	38
Miscellaneous Expenses (665)	58,326	39
Rents (666)	9,582	40
Maintenance Supervision and Engineering (670)	14,304	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	132	43
Maintenance of Transmission and Distribution Mains (673)	222,264	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	107,982	46
Maintenance of Meters (676)	37,706	47
Maintenance of Hydrants (677)	114,516	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	772,453	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	30,758	50
Meter Reading Labor (902)	40,053	51
Customer Records and Collection Expenses (903)	134,251	52
Uncollectible Accounts (904)	3,484	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	208,546	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	126,248	56
Office Supplies and Expenses (921)	5,725	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	3,200	59
Property Insurance (924)	23,340	60
Injuries and Damages (925)	56,160	61
Employee Pensions and Benefits (926)	229,406	62
Regulatory Commission Expenses (928)	5,067	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)		65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	449,146	
Total Operation and Maintenance Expenses	2,581,711	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		1,026,345	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		25,725	2
Net property tax equivalent		1,000,620	
Social Security		76,151	3
PSC Remainder Assessment		7,369	4
Other (specify): NONE			5
Total tax expense		1,084,140	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Eau Claire				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222771				3
County tax rate	mills		3.268408				4
Local tax rate	mills		6.657682				5
School tax rate	mills		13.376288				6
Voc. school tax rate	mills		1.950137				7
Other tax rate - Local	mills		1.510448				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.985734				10
Less: state credit	mills		1.853291				11
Net tax rate	mills		25.132443				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.657682				14
Combined School Tax Rate	mills		15.326425				15
Other Tax Rate - Local	mills		1.510448				16
Total Local & School Tax	mills		23.494555				17
Total Tax Rate	mills		26.985734				18
Ratio of Local and School Tax to Total	dec.		0.870629				19
Total tax net of state credit	mills		25.132443				20
Net Local and School Tax Rate	mills		21.881027				21
Utility Plant, Jan. 1	\$	53,073,316	53,073,316				22
Materials & Supplies	\$	109,945	109,945				23
Subtotal	\$	53,183,261	53,183,261				24
Less: Plant Outside Limits	\$	922,736	922,736				25
Taxable Assets	\$	52,260,525	52,260,525				26
Assessment Ratio	dec.		0.897536				27
Assessed Value	\$	46,905,703	46,905,703				28
Net Local & School Rate	mills		21.881027				29
Tax Equiv. Computed for Current Year	\$	1,026,345	1,026,345				30
Tax Equivalent per 1994 PSC Report	\$	899,112					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	1,026,345					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	191,670		4
Structures and Improvements (311)	19,232		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	419,940		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	469,395		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,100,237	0	
PUMPING PLANT			
Land and Land Rights (320)	5,620		12
Structures and Improvements (321)	1,379,565		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,450,631	1,745,706	17
Diesel Pumping Equipment (326)	15,573		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	51,840		20
Total Pumping Plant	2,903,229	1,745,706	
WATER TREATMENT PLANT			
Land and Land Rights (330)	300		21
Structures and Improvements (331)	780,046	1,030,572	22
Water Treatment Equipment (332)	2,630,345	531,087	23
Total Water Treatment Plant	3,410,691	1,561,659	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	86,684		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			191,670	4
Structures and Improvements (311)			19,232	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			419,940	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			469,395	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,100,237	
PUMPING PLANT				
Land and Land Rights (320)			5,620	12
Structures and Improvements (321)	14,779		1,364,786	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	218,065		2,978,272	17
Diesel Pumping Equipment (326)			15,573	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			51,840	20
Total Pumping Plant	232,844	0	4,416,091	
WATER TREATMENT PLANT				
Land and Land Rights (330)			300	21
Structures and Improvements (331)	41,340		1,769,278	22
Water Treatment Equipment (332)	161,211		3,000,221	23
Total Water Treatment Plant	202,551	0	4,769,799	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			86,684	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	3,713,591		26
Transmission and Distribution Mains (343)	24,885,426	1,462,631	27
Fire Mains (344)	0		28
Services (345)	5,698,759	385,693	29
Meters (346)	2,501,874	203,031	30
Hydrants (348)	4,097,229	403,765	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	40,983,563	2,455,120	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	6,299		34
Office Furniture and Equipment (391)	3,088		35
Computer Equipment (391.1)	98,165	9,925	36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	107,732	33,123	39
Laboratory Equipment (395)	44,412	4,562	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	228,676		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	488,372	47,610	
Total utility plant in service directly assignable	48,886,092	5,810,095	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	48,886,092	5,810,095	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			3,713,591	26
Transmission and Distribution Mains (343)	50,399		26,297,658	27
Fire Mains (344)			0	28
Services (345)	932		6,083,520	29
Meters (346)	38,595		2,666,310	30
Hydrants (348)	31,278		4,469,716	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	121,204	0	43,317,479	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			6,299	34
Office Furniture and Equipment (391)	2,013		1,075	35
Computer Equipment (391.1)	15,310		92,780	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	15,968		124,887	39
Laboratory Equipment (395)	2,045		46,929	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			228,676	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	35,336	0	500,646	
Total utility plant in service directly assignable	591,935	0	54,104,252	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	591,935	0	54,104,252	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	19,232	2.70%		1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	224,277	3.67%	15,412	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	240,731	1.77%	8,308	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	484,240		23,720	
PUMPING PLANT				
Structures and Improvements (321)	466,858	2.68%	36,774	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	916,805	4.42%	97,879	12
Diesel Pumping Equipment (326)	13,677	4.29%	668	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	30,759	4.29%	2,224	15
Total Pumping Plant	1,428,099		137,545	
WATER TREATMENT PLANT				
Structures and Improvements (331)	504,957	3.93%	50,094	16
Water Treatment Equipment (332)	1,578,386	4.00%	112,611	17
Total Water Treatment Plant	2,083,343		162,705	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	724,040	1.93%	71,672	19
Transmission and Distribution Mains (343)	2,732,048	0.96%	245,447	20
Fire Mains (344)	0			21
Services (345)	1,791,065	2.30%	135,496	22
Meters (346)	721,160	5.00%	129,205	23
Hydrants (348)	176,719	1.59%	68,107	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	6,145,032		649,927	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					19,232	1
312					0	2
313					0	3
314					239,689	4
315					0	5
316					249,039	6
317					0	7
	0	0	0	0	507,960	
321	14,779				488,853	8
322					0	9
323					0	10
324					0	11
325	218,065				796,619	12
326					14,345	13
327					0	14
328					32,983	15
	232,844	0	0	0	1,332,800	
331	41,340				513,711	16
332	161,211				1,529,786	17
	202,551	0	0	0	2,043,497	
341					0	18
342					795,712	19
343	50,399				2,927,096	20
344					0	21
345	932				1,925,629	22
346	38,595		1,869		813,639	23
348	31,278	56,664	10,701		167,585	24
349					0	25
	121,204	56,664	12,570	0	6,629,661	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	6,299	2.68%		26
Office Furniture and Equipment (391)	2,389	6.67%	699	27
Computer Equipment (391.1)	95,713	25.00%	12,377	28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	107,732	10.00%	11,631	31
Laboratory Equipment (395)	44,412	10.00%	4,562	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	228,676	10.00%		34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	485,221		29,269	
Total accum. prov. directly assignable	10,625,935		1,003,166	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 10,625,935		 1,003,166	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					6,299	26
391	2,013				1,075	27
391.1	15,310				92,780	28
392					0	29
393					0	30
394	15,968				103,395	31
395	2,045				46,929	32
396					0	33
397					228,676	34
397.1					0	35
398					0	36
399					0	37
	35,336	0	0	0	479,154	
	591,935	56,664	12,570	0	10,993,072	
					0	38
	591,935	56,664	12,570	0	10,993,072	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	272,657	272,657	1
February	0	0	255,664	255,664	2
March	0	0	268,663	268,663	3
April	0	0	263,986	263,986	4
May	0	0	306,393	306,393	5
June	0	0	268,493	268,493	6
July	0	0	335,096	335,096	7
August	0	0	325,454	325,454	8
September	0	0	288,906	288,906	9
October	0	0	276,184	276,184	10
November	0	0	232,719	232,719	11
December	0	0	244,976	244,976	12
Total for year	0	0	3,339,191	3,339,191	
Less: Measured or estimated water used in main flushing and water treatment during year				88,842	13
Less: Other utility use				75,000	14
Other utility use explanation:					15
Construction					
Water pumped into distribution system				3,175,349	16
Less: Water sold				2,797,142	17
Losses and unaccounted for				378,207	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				15,000	21
Date of maximum: 5/4/2000					22
Cause of maximum:					23
Lawn Watering					
Minimum gallons pumped by all methods in any one day during reporting year				4,844	24
Date of minimum: 6/27/2000					25
Total KWH used for pumping for the year				3,458,000	26
If water is purchased: Vendor Name: CITY OF ALTOONA					27
Point of Delivery: CITY OF EAU CLAIRE CUSTOMERS					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
RIVERVIEW	04	85	16	700,000	Yes	1
RIVERVIEW	06	84	20	1,000,000	Yes	2
RIVERVIEW	08	90	20	2,000,000	Yes	3
RIVERVIEW	09	95	20	2,000,000	Yes	4
RIVERVIEW	10	95	20	1,000,000	Yes	5
RIVERVIEW	11	90	20	2,300,000	Yes	6
RIVERVIEW	12	89	20	2,300,000	Yes	7
RIVERVIEW	13	95	20	1,300,000	Yes	8
RIVERVIEW	14	101	16	2,000,000	Yes	9
RIVERVIEW	15	88	16	1,900,000	Yes	10
RIVERVIEW	16	99	20	1,700,000	Yes	11
RIVERVIEW	17	100	20	1,900,000	Yes	12
RIVERVIEW	18	105	20	2,300,000	Yes	13
RIVERVIEW	19	98	20	2,000,000	Yes	14
RIVERVIEW	21	100	20	3,000,000	Yes	15

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	AH1	AH2	AH3	1
Location	ABBE HILL	ABBE HILL	ABBE HILL	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1978	1978	1978	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	FORD	9 10
Year Installed	1978	1978	1978	11
Type	ELECTRIC	ELECTRIC	DIESEL	12
Horsepower	60	60	120	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	JR1	JR2	JR3	14
Location	JEFFERS ROAD	JEFFERS ROAD	JEFFERS ROAD	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	AURORA	18
Year Installed	1996	1996	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	500	1,500	1,500	21
Pump Motor or Standby Engine Mfr	SQUARE D	SQUARE D	SQUARE D	22 23
Year Installed	1996	1996	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	75	75	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	JR4	MSA1	MSA2	1
Location	JEFFERS ROAD	MINNESOTA ST.	MINNESOTA ST.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1996	1986	1986	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	2,500	2,500	8
Pump Motor or Standby Engine Mfr	SQUARE D	U.S.	U.S.	10
Year Installed	1996	1986	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MSP1	MSP2	NS1	14
Location	MINNESOTA ST.	MINNESOTA ST.	NORTH STATION	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	PEERLESS	DELEVAL	18
Year Installed	1969	1969	1945	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,000	3,000	2,800	21
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	WAUKESHA	GENERAL ELECTRIC	23
Year Installed	1969	1969	2000	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	100	127	200	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NS2	NS3	NS4	1
Location	NORTH STATION	NORTH STATION	NORTH STATION	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	DELEVAL	DELEVAL	ALLIS CHALMERS	5
Year Installed	1945	1945	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	5,600	4,200	5,600	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	IDEAL	9
Year Installed	2000	2000	1971	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	300	400	500	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NS5			14
Location	NORTH STATION			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	ALLIS CHALMERS			18
Year Installed	1971			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	5,600			21
Pump Motor or Standby Engine Mfr	IDEAL			22
Year Installed	1971			23
Type	ELECTRIC			24
Horsepower	500			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	DAMON STREET	MT. TOM	NORTHWEST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1986	1920	1998	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	66	228	132	10
Total capacity in gallons	5,000,000	3,200,000	2,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			15
				16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	24.0000			20
				21
				22
Is a corrosion control chemical used (yes, no)?	Y			23
				24
Is water fluoridated (yes, no)?	Y			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	OAKWOOD	RIVERVIEW	SKYLINE DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1986	1975	1970	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	186	229	229	10
Total capacity in gallons	500,000	1,000,000	4,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			15
				16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	11.1000			20
				21
				22
Is a corrosion control chemical used (yes, no)?	N			23
				24
Is water fluoridated (yes, no)?	Y			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	684	0	0	0	684	1
M	D	3.000	1,636	0	0	0	1,636	2
M	D	4.000	42,698	0	530	0	42,168	3
M	D	6.000	651,416	0	12,040	0	639,376	4
M	D	8.000	547,401	26,805	1,520	0	572,686	5
M	D	10.000	106,208	2,649	0	0	108,857	6
M	S	10.000	30	0	0	0	30	7
M	D	12.000	158,695	5,607	0	0	164,302	8
M	S	12.000	1,641	0	0	0	1,641	9
M	D	14.000	19,528	0	1,171	0	18,357	10
M	S	14.000	1,260	0	0	0	1,260	11
M	D	16.000	127,076	1,181	0	0	128,257	12
M	S	16.000	1,308	0	0	0	1,308	13
M	D	20.000	8,529	0	0	0	8,529	14
M	S	20.000	2,832	0	0	0	2,832	15
M	D	24.000	38,567	0	0	0	38,567	16
M	S	24.000	3,672	0	0	0	3,672	17
M	D	30.000	29,120	0	0	0	29,120	18
M	S	30.000	764	0	0	0	764	19
M	S	36.000	2,445	0	0	0	2,445	20
Total Within Municipality			1,745,510	36,242	15,261	0	1,766,491	
Total Utility			1,745,510	36,242	15,261	0	1,766,491	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	9	0	0	0	9		1
L	0.750	1,465	0	23	0	1,442		2
M	0.750	6,151	0	5	0	6,146		3
L	1.000	75	0	0	0	75		4
M	1.000	11,696	336	1	0	12,031		5
L	1.250	23	0	0	0	23		6
M	1.250	142	2	0	0	144		7
L	1.500	9	0	0	0	9		8
M	1.500	264	1	0	0	265		9
L	2.000	7	0	0	0	7		10
M	2.000	363	4	0	0	367		11
M	3.000	43	0	0	0	43		12
M	4.000	355	0	0	0	355		13
M	6.000	135	0	0	0	135		14
M	8.000	11	0	0	0	11		15
M	10.000	3	0	0	0	3		16
M	12.000	1	0	0	0	1		17
Total Utility		20,752	343	29	0	21,066	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,247	415	311	0	9,351	666	1
0.750	12,696	1,054	182	0	13,568	1,225	2
1.000	564	20	25	0	559	72	3
1.500	319	15	9	0	325	43	4
2.000	286	10	8	0	288	26	5
3.000	122	3	0	0	125	38	6
4.000	46	0	0	0	46	33	7
6.000	19	2	0	0	21	12	8
8.000	4	0	0	0	4	0	9
Total:	23,303	1,519	535	0	24,287	2,115	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	8,228	579	4	8	0	532	9,351	1
0.750	12,052	919	35	23	0	539	13,568	2
1.000	100	361	19	11	0	68	559	3
1.500	5	245	10	24	0	41	325	4
2.000	0	196	17	38	0	37	288	5
3.000	0	36	5	33	0	51	125	6
4.000	0	23	7	9	0	7	46	7
6.000	0	6	4	3	0	8	21	8
8.000	0	0	3	1	0	0	4	9
Total:	20,385	2,365	104	150	0	1,283	24,287	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	3,060	149	73		3,136	2
Total Fire Hydrants	3,060	149	73	0	3,136	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	3,136
Number of distribution system valves end of year:	4,307
Number of distribution valves operated during year:	917

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

611 Higher expenses resulting from maintenance of structures and wiring repairs.
623 Higher electrical rates in 2000.
626 Higher labor costs and general operating supplies in 2000.
631 Higher labor costs in 2000 related to plant renovation.
633 Higher equipment maintenance costs in 2000.
641 Higher chemical costs related to treatment process change.
642 Same as 631.
643 Same as 631.
651 Same as 631.
662 Higher labor costs.
673 Higher main repair expenses related to construction work in older areas of the City.
676 Higher costs incurred for meter repair parts.
677 Higher hydrant repair expenses related to construction work in older areas of the City.
901 Lower labor costs.
903 Higher labor and administrative costs incurred in transition to new billing and accounting systems.

Property Tax Equivalent (Water) (Page W-07)

The composition of the other tax rate:
Public Library .974320
Health Department .536128

Water Utility Plant in Service (Page W-08)

325 Plant renovation booked in 2000.
331 Same as 325.
332 Same as 325.
343 Mains contributed by developers and ongoing street construction projects financed with working capital and special assessments.
345 Service replacements are funded by the utility. New services are assessed to the owner.
346 Meters for new construction and replacement of damaged or inaccurate ones.
348 Hydrants are contributed by developers or financed with working capital.

Water Mains (Page W-17)

Mains funded with developer contributions, special assessments, and working capital.

Water Services (Page W-18)

Special assessments are levied for new construction of water services.
Services replaced are funded by the utility.

Hydrants and Distribution System Valves (Page W-20)

Lack of manpower resulted in less than half of valves being operated.
